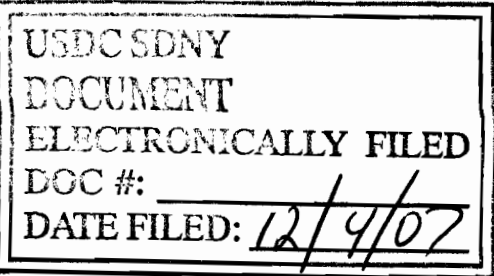


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November 28, 2007

By Fax and Mail

Hon. Gerard E. Lynch
United States District Judge
United States Courthouse
500 Pearl Street
New York, NY 10005

RECEIVED

**Re: Securities and Exchange Commission
against Morris Gad and Nathan Rosenblatt
07 CV 8385 (GEL)**

Dear Judge Lynch:

I represent defendant Nathan Rosenblatt ("Rosenblatt") in the above-referenced action.

With permission of your Chambers, we are faxing this letter. The letter respectfully requests a one-week extension of time to file a reply memorandum of law in support of the motion of co-defendant Morris Gad ("Gad"), joined by defendant Rosenblatt, to dismiss the complaint.

The plaintiff does not oppose the one week extension from today to December 5, 2007. This proposed extension will not delay proceedings because, yesterday, plaintiff and defendant Gad executed a proposed stipulation extending his time to reply to January 28, 2008, pending SEC approval of its proposed settlement with defendant Gad.]*

Respectfully submitted,

Thomas Fitzpatrick
Thomas Fitzpatrick

TF/vp

Copies to

Andrey Weintrob, Esq. *(By Fax and Mail)*
Senior Attorney
Enforcement Division
Securities and Exchange Commission

Valerie A. Szczepanik, Esq. *(By Fax and Mail)*
Senior Trial Counsel
Securities and Exchange Commission

SO ORDERED

Gerard E. Lynch
Hon. Gerard E. Lynch
United States District Judge

11/28/07